

EXHIBIT "G"

Cost-Benefit Analysis (Pursuant to Neb. Rev. Stat. § 18-2113)

The cost-benefit analysis for the Redevelopment Project, as described in the attached Redevelopment Plan, which will utilize funds authorized by section 18-2147 of the Act, is provided below:

1. Tax shifts resulting from the approval of the use of funds pursuant to Section 18-2147:

The taxes generated by the base value of the Project Site will continue to be allocated between the relevant taxing jurisdictions pursuant to the Act. Only the incremental taxes created by the Redevelopment Project will be captured to pay for the project's eligible expenditures. Since the incremental taxes would not exist without the use of TIF to support the Redevelopment Project, the true tax shift of the Redevelopment Project is a positive shift in taxes after 15 years. However, for the purposes of illustrating the incremental taxes used for TIF, the estimated 15 year tax shift for the Redevelopment Project is set forth in Exhibit "FE" of the Redevelopment Plan.

Notes:

The Projected Tax Increment is based on assumed values and levy rates; actual amounts and rates will vary from those assumptions, and it is understood that the actual tax shift may vary materially from the projected amount. The levy rate is assumed to be the 2019 levy rate. There has been no accounting for incremental growth over the 15 year TIF period.

2. Public infrastructure and community public service needs impacts and local tax impacts arising from the approval of the redevelopment project:

a. Public infrastructure improvements and impacts:

The Project Site currently has access to all necessary public infrastructure and will only require extension to the building constructed thereon. Accordingly, the Redevelopment Project requires minimal infrastructure improvements. The Agency and Redeveloper do not anticipate that the Redevelopment Project will have a negative impact on City infrastructure or services due to its relatively small size.

b. Local Tax impacts (in addition to impacts of Tax Shifts described above):

The Redevelopment Project should create material tax and other public revenue for the City and other local taxing jurisdictions. While the use of TIF will defer receipt of the new ad valorem real property taxes generated by the Redevelopment Project, the Redevelopment Project should generate immediate tax growth for the City. The Redevelopment Project and the new commercial operations therein will be subject to sales tax and pay for City services. Additionally, the City will collect sales tax on a portion of the materials used for the Redevelopment Project. It is not anticipated that the Redevelopment Project will have any material adverse impact on such City services, but will generate revenue providing support for those services.

3. Impacts on employers and employees of firms locating or expanding within the boundaries of the area of the redevelopment project:

There are no employers currently located within the Project Site. However, it is anticipated that the Redevelopment Project will attract new employers to the Project Site. Accordingly, due to the increase in economic output and jobs that will be created by the Redevelopment Project on a currently vacant site, the Redevelopment Project should have a positive impact on employers and employees locating thereon.

4. Impacts on other employers and employees within the City and the immediate area that is located outside of the boundaries of the area of the redevelopment project:

The Redevelopment Project should have a material positive impact on private sector businesses and citizens outside the boundaries of the Project Site. The area around the Project Site has been identified as an area for commercial growth. Accordingly, the new businesses and jobs resulting from the Redevelopment Project will help create additional commercial traffic to the area, creating positive economic stimulation for the City, and specifically employers and employees located in the vicinity of the Project Site.

5. Impacts on student populations of school districts within the City:

The Redevelopment Project will not impact student populations.

6. Other impacts determined by the Agency to be relevant to the consideration of costs and benefits arising from the redevelopment project:

The Project Site is blighted and contains substandard conditions that are a detriment to the City as a whole. The Redevelopment Project will revitalize and occupy a vacant space without negatively impacting the surrounding businesses, residents or straining the public infrastructure. There are no other material impacts determined by the Agency relevant to the consideration of the cost or benefits arising from the Redevelopment Project. As such, the costs of the Redevelopment Project are outweighed by its benefits.